IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

TUESDAY, THE 21ST AUGUST 2007 / 30TH SRAVANA 1929

WP(C).No. 25422 of 2007(B)

PETITIONER:

L.JOWHAR,
HARDWARE MERCHANT,
ROBINSON ROAD,
CALICUT.

BY ADV. DR.K.B.MUHAMED KUTTY (SR.)
ADV. SHRI.FIROZ.K.M.

RESPONDENTS:
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1. ASST. COMMISSIONER (ASST.),
SPECIAL CIRCLE I, KOZHIKKODE.

2. DEPUTY COMMISSIONER (COMMERCIAL TAXES),
KOZHIKKODE.

BY ADV. SHRI.C.K.GOVINDAN, GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 21/08/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR, J.

WP(C) No. 25422 of 2007

Dated, this the 21st day of August, 2007

J U D G M E N T

Since the prayer is only for direction to the 1st respondent to consider petitioner's claim for refund based on Ext.P1 judgment and since Ext.P2 is filed claiming refund, this writ petition is disposed of directing 1st respondent to consider petitioner's claim and pass orders granting refund after hearing petitioner, and if petitioner is not eligible for refund give reason for the same, and issue final orders within two months from the date of production of a copy of this judgment by the petitioner.

(C.N.RAMACHANDRAN NAIR, JUDGE)

jg